

Reference: V.C.07
Subject: Budget Form Instructions
Effective Date: 1 April 1987
Revision Date: 1 April 1997

The Utah Code requires the State Auditor to prepare and supply each governmental unit with suitable budget, accounting, auditing and reporting forms. State law requires the governmental unit to use these forms in the preparation of the tentative budget. When adopted, the budget is to be certified by the budget officer and filed with the State Auditor within 30 days after adoption.

Annually, the State Auditor's Office will send out two copies of the budget forms to the districts. However, if these forms fail to reach the districts, for whatever reason, the example forms found in Section V.C.08 of this manual can be photocopied and used for this purpose. (The forms are also available in electronic format at the bottom of this page.) One original copy of the completed budget forms should be returned to the State Auditor's Office in accordance with Utah Code.

Questions are frequently received about the necessity of using the budget forms when governmental units have their own computerized budget process which provides printouts in a different format than these forms. This is a very legitimate concern, but it needs to be considered in relation to the intent and purpose of uniformity. Many different citizens groups, research organizations and other groups use these forms for analysis and research purposes. Because of their needs and the intent of the law, the budget forms or a computer printout with the same information and format must be filed with the State Auditor's Office. For tentative budget purposes, the districts may use their own forms, but when requested by citizens or other users, the district must provide the budget to them in the format required by law.

State law require that three comparative years be provided in the budget. Columns for prior year actual, current year estimate, and ensuing year budget are provided on each budget form. This information, set out in columns, is helpful to district officials and the public by providing historical perspective.

A "certification of budget" form is required to be submitted with each budget. This notarized form certifies that the attached budget is a true and correct copy of the budget as adopted and that appropriate notification and hearing requirements were met.

Additional budget instructions are included in the budget forms packet. Please contact the State Auditor's Office (538-1025) or your independent auditor if you have any questions about these forms or require assistance in completing them.

Most districts should use the budget forms provided in section V.C.08. (The forms are also available in electronic format at the bottom of this page.)

As discussed in previous sections of this manual, special districts may use various different fund types for recording and reporting their financial activity. The decision as to what is the appropriate fund structure for a specific district is important in that it has a significant impact on budgetary procedures and financial reporting. It also impacts the basis of accounting and measurement focus to be used. The budget forms include the various different fund types. Only those fund types applicable to the budgeting entity need be used. The rest of the pages with unused fund types may be left blank or discarded.

Redevelopment agencies should be budgeted as separate legal entities using the budget forms provided in section V.C.09

Associations of government should be budgeted as separate legal entities using the budget forms provided in section V.C.10.

(PLEASE READ CAREFULLY)

BUDGET INSTRUCTIONS

1. The law requires that budgets be balanced. This means that in the general fund, the capital projects fund, and debt service fund, the "Total Revenues" must equal the "Total Expenses."
2. The law further requires that the columns labeled "Prior Year" and "Current Year" be filled in as well the "Budget" column. The actual expenses shown in the first two columns are meant to help you in determining more accurate budget amounts.
3. For the general fund, the capital projects fund and debt service fund :

If all, or part, of the prior year's fund balance needs to be used to balance the budget, place the balancing amount on the line called "Contribution From Fund Balance" in the Revenues section.

If part of the budget year's revenues are meant to increase the fund balance, place the balancing amount on the line called "Contribution To Fund Balance" in the Expenses section.

4. Page 2 Must be completely filled out, signed and notarized.

Page 3 Must be completed for the General Fund or the Enterprise Fund. Fill out only the fund your district uses.

Page 4 To be completed only for Capital Projects Funds or Debt Service Funds. If your district does not use these funds, you may discard page 4.
5. This budget is a public document and must be kept by the district. It must be available for inspection by the public during business hours.
6. Finally, a copy of this budget must be sent to the State Auditor's Office within 30 days after its adoption.

Please send to:

Utah State Auditor
Utah State Capitol Complex
East Office Building Suite E310
PO Box 142310
Salt Lake City, UT 84114

IF YOU HAVE ANY QUESTIONS, PLEASE CALL:

Van Christensen at (801) 538-1394.

You may call Toll Free by calling 1 (800) 622-1243.